

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE EASTERN DISTRICT OF OKLAHOMA

In re:	)	Case No. Case No. 16-81001
	)	Chapter 9
PUSHMATAHA COUNTY – CITY OF	)	
ANTLERS HOSPITAL AUTHORITY,	)	
	)	
Debtor.	)	
_____	)	

**UNITED STATES' UNOPPOSED MOTION FOR ENLARGEMENT OF TIME TO  
ANSWER OR OTHERWISE MOVE WITH RESPECT TO THE DEBTOR'S  
COMBINED (1) OBJECTION TO THE APPLICATION FOR PAYMENT OF THE IRS  
ADMINISTRATIVE PROOF OF CLAIM [ECF NO. 235], AND (2) OBJECTION TO  
PROOF OF CLAIM [CLAIM NO. 30]**

The United States respectfully moves, pursuant to Rule 9006(b)(1) of the Federal Rules of Bankruptcy Procedure, for an additional 30 days to answer, or otherwise move, with respect to debtor's combined objection (ECF No. 245). This motion is the first request for an extension of this deadline. The basis for this request is set forth below.

1. Debtor Pushmataha County – City of Antlers Hospital filed a combined (1) objection to the application of payment of the IRS administrative claim (ECF No. 235) and (2) objection to proof of claim (Claim No. 30) on March 2, 2020. (Dkt. No. 245).

2. Pursuant to Local Rule 9013-1, the United States has 14 days to answer or otherwise respond after service of the objection. Therefore, the United States' answer or other response is due on or before Monday, March 16, 2020.

3. The United States respectfully requests an additional 30 days (or until April 15, 2020) to respond or otherwise move with respect to the debtor's combined objection. The United States intends to informally resolve the objection to claim prior to having to respond. Additionally, counsel for the United States requires and has not yet received information from the Internal

Revenue Service to fully and accurately answer, or otherwise move with respect to the objection to claim.

4. In analyzing a motion for extension of time under Rule 6(b) of the Federal Rules of Civil Procedure, which is the analog to Bankruptcy Rule 9006, see Kontrick v. Ryan, 540 U.S. 443, 546 n.10 (2004), the Ninth Circuit has held that “requests for extensions of time made before the applicable deadline has passed should ‘normally . . . be granted in the absence of bad faith on the part of the party seeking relief or prejudice to the adverse party.’” Ahanchian v. Xenon Pictures, Inc., 624 F.3d 1253, 1259 (9th Cir. 2010) (alteration in original) (quoting 4B Wright & Miller, Federal Practice and Procedure § 1165 (3d ed. 2004)). Similarly, a prominent authority on bankruptcy procedure has stated that courts should liberally grant extensions of time sought before the period to act has elapsed so long as “the moving party has not been guilty of negligence or bad faith and the privilege of extensions has not been abused.” 10 Collier on Bankruptcy ¶ 9006.06 (Alan N. Resnick & Henry J. Sommer eds., 16th ed. 2015).

5. Because the United States is still seeking information from the Internal Revenue Service in order to respond to debtor’s combined objection, the United States needs an additional 30 days to respond, on or before April 15, 2020.

6. In addition, the requested extension of time will not prejudice any party.

7. Opposing counsel consents to our request for enlargement of time to answer or otherwise move with respect to the debtor’s combined objection.

For these reasons, good cause exists for granting this request for enlargement of time.

WHEREFORE, the United States respectfully requests that this Court grant this motion for enlargement of time to answer, or otherwise move, with respect to the debtor’s combined objection, until April 15, 2020.

Dated: March 13, 2020

Respectfully submitted,

BRIAN J. KUESTER  
United States Attorney

RICHARD E. ZUCKERMAN  
Principal Deputy Assistant Attorney General

/s/ Samuel Peter Robins  
SAMUEL PETER ROBINS  
Trial Attorney, Tax Division  
WI Bar No. 1094149  
U.S. Department of Justice  
P.O. Box 7238  
Washington, D.C. 20044  
202-307-0668 (v)  
202-514-6770 (f)  
[Samuel.P.Robins@usdoj.gov](mailto:Samuel.P.Robins@usdoj.gov)

### **CERTIFICATE OF SERVICE**

I hereby certify that on March 13, 2020, I electronically filed the foregoing document with the Clerk of Court using the CM/ECF system, which will send notification of such filing to all registered CM/ECF participants.

/s/ Samuel Peter Robins  
SAMUEL PETER ROBINS  
Trial Attorney, Tax Division